FARAD CONTINUATION SHEET No.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

APPELLATE SIDE

NAGPUR BENCH, NAGPUR

INCOME TAX APPLICATION NOS.1/94, 12/94 & 13/94

Office Notes, Office Memoranda of Coram, appearances, Court's orders of directions and Registrar's orders	Court's or Judge's orders

Mr.Anand Parchure, Advocate for the Applicant.
Mr.K.P. Dewani, Advocate for the respondent.

CORAM : J.P. DEVADHAR &
B.P. DHARMADHIKARI, JJ.

DATED : 20TH MARCH, 2007.

P.C. :

1. All these applications were admitted on 17th April, 1998 on the following question of law.

"Whether on the facts and in the circumstances of the case, the ITAT was justified in the Assessing Officer to allow the assessee necessary relief under section 80I of the Act subject to satisfaction of the other conditions for the Assessment Years 1988-89 to 1990-91 ?"

2. The common question raised in these applications is, whether the activity of cutting and breaking of the big boulders into small pieces by mechanical process amounts to manufacture. The Tribunal has relied upon its decision in the case of M/s.Bhilai Iron Foundary (P) Limited.

3. The question, whether the activity carried on by the assessee is a manufacturing activity is a question of law.

4. Accordingly, all these applications are allowed. The Tribunal is directed to forward the statement of case as expeditiously as possible.

5. Applications are disposed of accordingly with no order as to costs.

Judge Judge.

/agk